

House Bill 612

By: Representatives Dreyer of the 59<sup>th</sup> and Schofield of the 60<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Hapeville ad valorem taxes for municipal  
2 purposes in the amount of \$20,000.00 of the assessed value of the homestead for residents  
3 of that city who are 65 years of age or older, who are veterans, or who are disabled; to  
4 provide for definitions; to specify the terms and conditions of the exemption and the  
5 procedures relating thereto; to provide for applicability; to provide for a referendum,  
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
11 purposes levied by, for, or on behalf of the City of Hapeville.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
13 the O.C.G.A., as amended.

14 (3) "Senior citizen" means a person who is 65 years of age or older on or before January  
15 1 of the year in which application for the exemption under subsection (b) of this section  
16 is made.

17 (4) "Veteran" means any veteran who was discharged under other than dishonorable  
18 conditions and who served on active duty in the armed forces of the United States or on  
19 active duty in a reserve component of the armed forces of the United States, including the  
20 National Guard during wartime.

21 (b) Each resident of the City of Hapeville who is a senior citizen, who is a veteran, or who  
22 is disabled is granted an exemption on that person's homestead from City of Hapeville ad  
23 valorem taxes for municipal purposes in the amount of \$20,000.00 of the assessed value  
24 of that homestead. The value of that property in excess of such exempted amount shall  
25 remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

(2) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the governing authority of the City of Hapeville, or the designee thereof, giving the person's age and such additional information relative to receiving such exemption as will enable the governing authority of the City of Hapeville, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption. The governing authority of the City of Hapeville, or the designee thereof, shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the governing authority of the City of Hapeville, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to City of Hapeville ad valorem taxes for municipal purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2020.

**SECTION 2.**

The municipal election superintendent of the City of Hapeville shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Hapeville for approval or rejection. The municipal election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2019 and shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from City of Hapeville ad valorem taxes for municipal purposes in the amount of ( ) NO \$20,000.00 of the assessed value of the homestead for residents of that city who are 65 years of age or older, who are veterans, or who are disabled?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2020. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Hapeville. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 3.**

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

**SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.